

## STATE OF HAWAII — DEPARTMENT OF TAXATION

<b>FORM</b> <b>N-163A</b> (REV.1995)	<b>INFORMATION STATEMENT</b> <b>CONCERNING FUEL TAX CREDIT FOR COMMERCIAL FISHERS</b> (TO BE CLAIMED BY INDIVIDUAL OR CORPORATE MEMBERS OF PARTNERSHIPS, MEMBERS OF FISHING COOPERATIVES, BENEFICIARIES OF ESTATES OR TRUSTS, OR SHAREHOLDERS OF S CORPORATIONS)  Or fiscal year beginning _____, 19____ and ending _____, 19____	<b>TAX</b> <b>YEAR</b> 19____
Name (Partnership, Estate, Trust, S Corporation) _____		<input type="checkbox"/> <b>Partnership or Association</b>  <input type="checkbox"/> <b>Estate or Trust</b> <input type="checkbox"/> <b>S Corporation</b>
Number and Street _____		
City or Town, State, and ZIP code _____		Hawaii G.E./Use I.D. Number _____
Information Statements for: Name (Individual or Corporation) _____		Social Security or Federal Employer I.D. Number _____

**INSTRUCTIONS:** THIS STATEMENT MUST BE PREPARED BY EVERY PARTNERSHIP, FISHING COOPERATIVE, ESTATE, TRUST, OR S CORPORATION FOR EACH INDIVIDUAL OR CORPORATE MEMBER, COOPERATIVE MEMBER, BENEFICIARY OR SHAREHOLDER, RESPECTIVELY, IN ORDER THAT THE PRORATED AMOUNT OF EACH ENTITY'S TAX CREDIT MAY BE CLAIMED BY THE INDIVIDUAL OR CORPORATE TAXPAYER.

### COMPUTATION AND DISTRIBUTION OF TAX CREDIT

#### COMPUTATION OF FUEL TAX CREDIT FOR COMMERCIAL FISHERS:

1. Diesel Oil and/or Liquid Petroleum Gas — Total number of Gallons Purchased... \_\_\_\_\_
2. Fuel Tax Credit for Purchase of Diesel Oil and/or Liquid Petroleum Gas (multiply line 1 by \$.01) ..... \$ \_\_\_\_\_
3. Gasoline — Total Number of Gallons Purchased ..... \_\_\_\_\_
4. Fuel Tax Credit for Purchase of Gasoline  
 (multiply line 3 by using Schedule of Tax Rates on reverse side) ..... \$ \_\_\_\_\_
5. Other Liquid Fuel(s) (specify \_\_\_\_\_)  
 Total Number of Gallons Purchased ..... \_\_\_\_\_
6. Fuel Tax Credit for Purchase of Other Liquid Fuel  
 (multiply line 5 by using Schedule of Tax Rates on reverse side) ..... \$ \_\_\_\_\_
7. TOTAL of lines 2, 4, & 6 for the amount of Fuel Tax Credit..... \$ \_\_\_\_\_

#### DISTRIBUTION OF FUEL TAX CREDIT FOR COMMERCIAL FISHERS:

Charitable trust filing Form N-70NP enter amount from line 7 on line 16(e) of Form N-70NP.

8. Tax Credit to be claimed by each member of a:
  - a. Partnership ..... \$ \_\_\_\_\_  
 (Each partner should enter this amount on Form N-163, line 7, or on Form N-308, line 7, whichever is applicable.)
  - b. Fishing cooperatives..... \$ \_\_\_\_\_  
 (Each cooperative member should enter this amount on Form N-163, line 7, or on Form N-308, line 7, whichever is applicable.)
  - c. Beneficiary of an estate or trust..... \$ \_\_\_\_\_  
 (Each beneficiary should enter this amount on Form N-163, line 7.)
  - d. Shareholder of an S corporation..... \$ \_\_\_\_\_  
 (Each shareholder should enter this amount on Form N-163, line 7.)

**ATTACH THIS STATEMENT TO FORM N-163 OR FORM N-308**

**FORM  
N-163A  
(REV. 1995)**

**SCHEDULE OF TAX RATES**

Regarding lines 4 and 6, use the fuel tax rate in effect for the county in which you reside.

	8/01/93 to <u>7/31/95</u>	8/01/95 and <u>thereafter</u>
City & County of Honolulu	32.5¢	32.5¢
County of Maui	27.0¢*	29.0¢**
County of Hawaii	24.8¢	24.8¢
County of Kauai	26.0¢	26.0¢

\* Ordinance No. 2248 increases the Maui County fuel tax two cents (2¢) per gallon as of August 1, 1993.

\*\* Ordinance No. 2421 increases the Maui County fuel tax two cents (2¢) per gallon as of August 1, 1995.